

HUMAN RIGHTS COMMISSION:

J. Flores Construction Company, Inc.,
Did Not Meet Some of the
Participation Levels for Minority
Business Enterprise and Women
Business Enterprise Subcontractors in
Its Contract With the Public Utilities
Commission

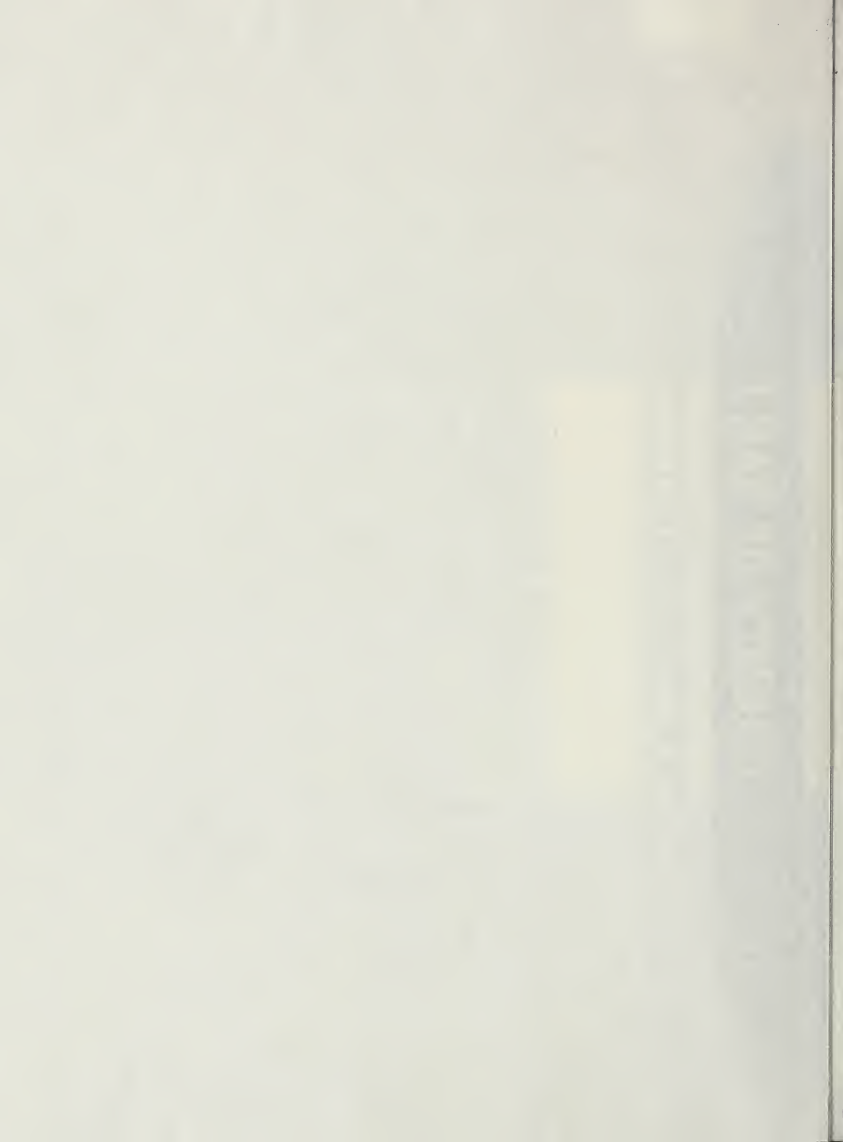
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Audit Number 01072
February 7, 2003



Edward Harrington
ControllerMonique Zmuda
Deputy Controller

February 7, 2003

Audit Number 01072

Public Utilities Commission
1155 Market Street, 4th Floor
San Francisco, CA 94103

President and Members:

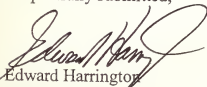
The Office of the Controller presents its audit report concerning a sewer replacement construction contract between the Public Utilities Commission (PUC) and J. Flores Construction Company, Inc. (Flores). To comply with the San Francisco Administrative Code, we conducted this audit to verify whether Flores met the participation commitment to subcontract with minority business enterprise (MBE) and women business enterprise (WBE) companies.

Flores was unable to meet the contracted participation levels for MBE subcontractor participation. Flores had a \$6,225 shortage in the contracted \$64,553 MBE subcontractor participation because the work did not need the level of services that Flores estimated its MBE subcontractors would perform. Because Flores only used its MBE subcontractors for the type of work that they subcontracted to perform, Flores complied with objectives of the Human Rights Commission (HRC) for MBE participation in the contract.

Flores also did not meet the contracted levels for WBE subcontractor participation. Flores paid \$26,358 to Avoca Trucking, Inc. (Avoca), the WBE trucking subcontractor. While Avoca did some of the work, it also hired some trucking firms that were not WBEs. Of the total paid by Flores, only \$15,768 was paid to WBE trucking firms. As a result, Flores had an \$8,432 shortage in the contracted \$24,200 WBE subcontractor participation. In addition, HRC erroneously used the \$26,358 that Flores paid to Avoca to conclude that Flores met its WBE participation commitment and recommend that the PUC close out this contract. The PUC closed this contract without taking appropriate action against Flores for not meeting its commitment to subcontract with WBE companies.

The responses of the Public Utilities Commission, the Human Rights Commission, the Department of Telecommunications and Information Services, and J. Flores Construction Company, Inc., are attached to this report. The Controller's Audits Division will be working with the departments to follow up on the status of the recommendations made in the report.

Respectfully submitted,


Edward Harrington
Controller



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INTRODUCTION

BACKGROUND

The Public Utilities Commission (PUC) of the City and County of San Francisco (City) entered a contract on September 28, 1999, with J. Flores Construction Company, Inc., (Flores) to replace sewers in specified streets of the City. The contract award amount was \$319,736. On March 21, 2000, the PUC approved a contract change order to increase the contract amount by \$13,819. On December 12, 2000, the PUC approved the final cost of this contract at \$326,826, which included a reduction in the quantity of services provided by \$6,729.

In its bid, Flores made a commitment to award \$64,553, or 20.2 percent of the bid amount, to subcontractors that are a minority business enterprise (MBE) and \$24,200, or 7.6 percent of the bid amount, to subcontractors that are a women business enterprise (WBE) as defined under the San Francisco Administrative Code (Administrative Code), Chapter 12D. On December 12, 2000, the PUC accepted the work performed by Flores under the contract.

Known as the Minority/Women/Local Business Utilization Ordinance (ordinance), Chapter 12D is intended to correct identified discriminatory practices inherent in the City's procurement processes and in the awarding of contracts to MBE and WBE contractors. The ordinance requires the City's contract-awarding authorities to encourage its contractors to make good-faith efforts to subcontract with MBEs and WBEs.

Under the ordinance, the director of the Human Rights Commission (HRC) is to keep a database, the Citywide Diversity Tracking System, to report on the progress each city department has made towards the achievement of the participation goals for MBEs and WBEs. In addition, the HRC's rules and regulations require city departments to enter into this database accurate and complete information for their contracts on a timely basis.

To qualify as a MBE or WBE under the ordinance, a business must receive certification from the HRC, which determines whether the enterprise is an economically disadvantaged, local business that is owned and controlled by one or more minority persons or by one or more women, respectively.

SCOPE AND METHODOLOGY

The Administrative Code, Chapter 12D, requires the HRC director, in cooperation with the Office of the Controller, to conduct random audits of city contractors to ensure that contractors properly meet their commitments to subcontract with MBEs and WBEs. In cooperation with HRC staff, we randomly selected for audit the contract between the PUC and J. Flores Construction Company, Inc.

Specifically, we determined whether Flores met its commitment to subcontract with MBEs and WBEs in its contract with the PUC and assessed whether the MBE and WBE subcontractors performed the work. We also analyzed the accuracy and completeness of key information in the Citywide Diversity Tracking System (system). Our audit covered September 28, 1999, through December 31, 2000.

To conduct the audit, we reviewed the applicable terms of Flores' contract with the PUC and assessed Flores' procedures for managing and subcontracting the work on the project. We also verified whether the HRC had certified the designated subcontractors as MBEs or WBEs when the PUC awarded the contract. To determine whether Flores paid the MBE and WBE subcontractors the amounts detailed in the contract, we confirmed with each of these subcontractors the amounts they received. To determine whether these subcontractors performed the work specified, we reviewed these subcontractors' records, including invoices, work orders, and trucking tag numbers, and PUC records, including daily inspection reports. In addition, we conducted interviews with PUC personnel, Flores, and Avoca Trucking, Inc. To evaluate the information in the system, we reviewed key information that the PUC had entered in the system, and investigated any discrepancies.

AUDIT RESULTS

FLORES DID NOT MEET ITS CONTRACTED COMMITMENT FOR PARTICIPATION OF MINORITY AND WOMEN BUSINESS ENTERPRISES

In its contract with the City's Public Utilities Commission (PUC), J. Flores Construction Company, Inc. (Flores) was unable to meet its commitment for subcontracting with MBE subcontractors. Flores committed to award \$64,553, or 20.2 percent of the bid amount, to MBE subcontractors. However, Flores paid only \$58,328, or 18.2 percent of its \$319,736 bid, to its MBE subcontractors, including \$4,350 that its trucking subcontractor paid to MBE trucking firms. As a result, Flores paid to MBE subcontractors \$6,225 less than it committed to MBE subcontractors. According to Flores' vice president, Flores exclusively used its MBE subcontractors for the type of work that they subcontracted to perform. Flores was unable to meet the MBE subcontractor participation amount because the work required on the contract did not need the level of services that Flores estimated that its MBE subcontractors would perform. HRC negotiated a settlement with Flores to mitigate this deficiency by using MBE subcontractor participation on another contract that Flores had with the PUC for sewer replacement that was sufficient to cover the MBE deficiency for this contract.

Flores also did not meet its commitment for subcontracting with WBE subcontractors. This was due, in part, because Flores did not have adequate controls in place to ensure that it, or its WBE trucking broker, would meet its contracted commitment to subcontract \$24,200 to WBE trucking firms. Flores committed to award \$24,200, or 7.6 percent of the bid amount, to WBE subcontractors. Flores paid \$26,358 to its WBE subcontractor, Avoca Trucking, Inc. (Avoca), for all work performed. However Avoca, who was allowed to hire other trucking firms, used some trucking firms that were not WBEs. Our analysis of Avoca's invoices submitted to the PUC showed Avoca paid only \$15,768 to WBE trucking firms, and paid \$4,350 to MBE trucking firms and \$6,240 to trucking firms that were not certified as WBEs or MBEs. Thus, Flores paid only \$15,768, or 4.9 percent of its \$319,736 bid, to its WBE subcontractors, or \$8,432 less than it committed. Avoca's president stated that Avoca made good-faith efforts to meet the WBE requirement but did not document their efforts to

use WBE trucking firms because she did not know that this documentation was required.

We also found that the HRC erroneously used the \$26,358 that Flores paid to Avoca to calculate the WBE participation in this contract. In addition, the HRC used the wrong WBE participation amount that Flores committed to achieve in its computation of the variance in Flores' WBE subcontractor participation. To calculate the WBE subcontractor participation goal, the HRC erroneously used the HRC goal of five percent that HRC set for the department in awarding this contract and applied the five percent to the final contract amount to calculate Flores' WBE participation goal as \$16,341. HRC should have used the \$24,200 that Flores committed to award to WBE subcontractors in the bid Flores submitted to the PUC. In HRC's memo to the PUC dated October 4, 2000, the HRC used these incorrect amounts to conclude that Flores met its WBE participation commitment and recommended that the PUC close out this contract. Had the HRC staff reviewed Avoca's invoice and used the amount Flores committed for WBE subcontractor participation, the HRC staff could have detected this error. As a result of this error in HRC's memo to the PUC, the PUC erroneously closed this contract without taking appropriate action against Flores for not meeting the WBE subcontractor participation commitment.

THE PUC GENERALLY ENTERED ACCURATE INFORMATION INTO THE CITYWIDE DIVERSITY TRACKING SYSTEM

Although the PUC accurately entered most information into the Citywide Diversity Tracking System (system), we found that the system did not reflect the correct contract amount and the correct contract payments.

The system showed that the final contract amount was \$322,825; however, the correct amount should have been \$326,826. The \$4,001 difference occurred because the system does not record the contract amounts that are funded by another department. In this contract, the Department of Public Works provided funding of \$4,001 and the PUC provided funding of \$322,825.

In addition, the system showed that the contract payments totaled \$295,850; however, the correct amount should have been \$326,826. The \$30,976 difference is due to two reasons.

First, the system did not record contract payments of \$26,975 made from the retention account in the City Controller's Financial Accounting and Management Information System (FAMIS). When contractors are paid the retention amount held by the City, the system does not record these payments. We have reported this problem in prior audit reports that we have issued.

Second, the system did not record contract payments of \$4,001 that were funded by another department. As with the contract amount, the system does not record contract payments that are funded by another department. In this contract, the Department of Public Works funded contract payments of \$4,001.

According to the programmer in the Department of Telecommunications and Information Services who is responsible for this system, these problems are system limitations that have existed since implementation of the system. Although the Department of Telecommunications and Information Services has no current plans to fix these problems, the department is aware of the problems and intends to fix them when the Human Rights Commission, which owns the system, is able to fund this service.

RECOMMENDATIONS

To fulfill the requirements of the Minority/Women/Local Business Utilization Ordinance, the Human Rights Commission should take the following actions:

- Consider whether it should take appropriate disciplinary action against Flores for not meeting its WBE subcontractor participation commitment.
- Ensure that its contract compliance officers properly calculate MBE and WBE subcontractor participation levels using the amounts committed to by the contractor so that HRC provides valid recommendations to departments.
- To make certain that the Citywide Diversity Tracking System contains current and accurate information on contract payments, the Human Rights Commission should engage the Department of Telecommunications and Information Services to prepare an analysis of how best to improve this database so that it contains accurate records of all contract payments.

We conducted this review according to generally accepted government auditing standards. We limited our review to those areas specified in the audit scope section of this report.

Staff: Ben Carlick, Audit Manager
Ann Foley

RESPONSES TO THE AUDIT:



WILLIE L. BROWN, JR.
MAYOR

ANN MOLLER CAEN
PRESIDENT

E. DENNIS NORMANDY
VICE PRESIDENT

ASHOK KUMAR BHATT
JEFFREY A. CHEN
ROBERT J. COSTELLO

PATRICIA E. MARTEL
GENERAL MANAGER

SAN FRANCISCO PUBLIC UTILITIES COMMISSION

OFFICE OF THE GENERAL MANAGER
1155 Market Street, 4th Floor, San Francisco, CA 94103 • Tel: (415) 554-3155 • Fax: (415) 554-3161



Date: January 6, 2003

To: Ed Harrington
Controller: City and County of San Francisco

From: Patricia Martel
SFPUC General Manager

Subject: Response to San Francisco Controller's Audit of the
SFPUC Contract with the J. Flores Construction Company, Inc.

The San Francisco Public Utilities Commission (SFPUC) appreciates the opportunity to review and comment on the San Francisco Controller's Office Audits Division report regarding a 1999 construction contract between the SFPUC and the J. Flores Company, Inc. (Flores) for sewer repair work on specified City streets. The draft report concerns Flores's compliance with the City's Human Rights Commission's (HRC) rules and regulations. Flores made contractual commitments for 20% MBE participation and 7.6% WBE participation. The auditors' findings indicate that Flores did not meet the contractually established WBE goals.

The SFPUC relies on the HRC's review of contractors for their respective compliance with established participation goals. Since the HRC makes recommendations to the SFPUC as to the closeout of contracts after completing satisfactory reviews of MBE and WBE goals, we concur with the auditor's recommendations as follows:

1. HRC should consider disciplinary action against Flores for non-compliance with established MBE/WBE goals.
2. HRC compliance officers should properly calculate HRC participation levels so that valid recommendations are made to departments.
3. HRC should engage the services of the Department of Telecommunications and Information Services (DTIS) to perform a study that could improve the Diversity Tracking Database to provide accurate records to support the issues described in the report.

Should you have any questions, please do not hesitate to contact me at (415) 554-3160.

RESPONSES TO THE AUDIT:

City and County of San Francisco



Willie Lewis Brown, Jr.
Mayor

Human Rights Commission

Equal Opportunity & Minority/Women/Local Business Enterprise
Nondiscrimination in Employment, Public Accommodations & Housing
Lesbian, Gay, Transgender & HIV
Youth & Education

Virginia Harmon
Executive Director

January 8, 2003

Ben Carlick
Audit Manager
Office of the Controller
City Hall, Room 388
1, Dr. Carlton B. Goodlett Place
San Francisco, Ca 94102

Subject: Response to Audit Report Number 01072

Dear Mr. Carlick:

Thank you for giving us this opportunity to respond to your audit report number 01072 concerning contract CW-313 Greenwich, Clement, Precita Streets Sewer Replacement. In general, we agree with the findings and recommendations. We have, however, come to a different conclusion relating to compliance with the project's 5% WBE goal.

The file documentation is certainly confusing:

- Avoca Trucking was listed on HRC Form 2A in the amount of \$24,200 or 7.6% of the total contract amount.
- On the HRC Form 6A, Avoca Trucking listed eight other truckers it planned to utilize on the job. Only two of these were WBE truckers. At the same time, it indicated on this form, as well as HRC Form 6, that it would not use any trucks other than its own on the job.
- The HRC contract compliance officer used the entire amount listed and paid to Avoca Trucking in the letters approving the award and close out of the project.

However, despite the above file documents, we believe the amount to be credited was clarified prior to contract award:

- On August 17, 1999, at the HRC's request, Avoca Trucking wrote a letter to J. Flores Construction, the prime contractor, confirming that at least \$16,000 (or 5% of the bid amount) would be performed by HRC certified WBE truckers. The letter was signed as read by J. Flores Construction and forwarded to HRC.
- In a note dated August 20, 1999, the HRC contract compliance officer confirmed that the letter had been received as requested.
- On August 26, the HRC signed off on the award of the contract.
- At the close of the contract, Avoca paid \$15,768 or 4.8% of the final contract amount, to WBE truckers. This is close both to the 5% goal and the committed amount as per the August 17 letter.

The HRC contract compliance officer who worked on the project has since left the agency and is currently on an extended leave from her new employment. However, based on the above, it is our conclusion that it would be extremely difficult to prove that there was a substantial issue of compliance relating to this issue and we are surprised that the conflicting documentation was not acknowledged in the audit.

In regard to the other recommendations, HRC has created staff training manuals as well as new and pre-approved award and close-out letter formats, in order to assist staff with compliance reviews and to ensure complete documentation of their activities. Current procedures include:

- verifying the amount of trucking listed by the prime contractor with the PUC resident engineer before



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1155 Market Street, San Francisco
CA 94103
Website:
<http://www.ci.sf.ca.us/sfhumanrights>



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FAX (415) 554-3107
TDD (415) 252-2550

E-mail: sfhumanrights@ci.sf.ca.us



① Controller's Audits Division Comment: The audit relied upon the official contract documents. Other informal documents, such as staff notes or Avoca's August 17, 1999 letter, did not change the terms of the contract and we could not use them to conclude on Flores' commitment to use WBE subcontractors.

Ben Carlick
1/8/03

- approving award of the project.
- Emphasizing the importance of using MBE and WBE haulers as specified in the bid forms at both pre-bid and pre-construction meetings
- reviewing all trucking invoices before approving the closeout of the project.
- including all the listed MBE and WBE haulers in the HRC award letters and close out letters.
- listing all the haulers, MBE, WBE and non-M/WBE, in our new contract tracking database to help us track compliance during the course of the contract.
- requesting that the resident engineer alert HRC if any problems occur during the course of the project.

We are also attempting to develop procedures to assist truckers with the documentation of their good faith efforts to utilize other MBE and WBE haulers during the course of construction.

Please feel free to contact me at 554-3100 or to e-mail me if I can be of any further assistance.

Sincerely,


Diana Rathbone
Senior Contract Compliance Officer

CC: Noriaki Hirasuna, Controller's Audits Director
Virginia Harmon, HRC Executive Director
James Fields, HRC Acting Director

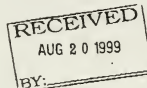
Attachment: August 17th Letter from J. Flores Construction

AVOCA TRUCKING, INC.

End Dumps, 10 Wheelers, Belly Dumps

945 Taraval Street #121
San Francisco, CA 94116
415-664-6760 Office 415-664-3886 Fax

August 17, 1999

Ms. Yanny Wong
J. Flores Construction
4229 Mission Street
San Francisco, CA 94110

Re: Greenwich Street Sewer Project

Dear Yanny,

This letter is to confirm that at least \$16,000.00 of the trucking on this project will be done by SFHRC certified WBE truckers listed on forms already submitted. If in the event that the WBE's on the list are unavailable, then we will utilizing other WBE trucking firms that are certified by the HRC.

If you have any questions, please feel free to call.

Respectfully,

Martha O'Neill

August 20, 1999

READ & APPROVED. Forward to HRC

Yannie H. Wong
Office ManagerJ. FLORES CONSTRUCTION COMPANY, INC
4229 Mission Street
San Francisco, CA 94112-1519
Tel: 415-337-2934
Fax: 415-337-2937

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415 337 2937

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RESPONSES TO THE AUDIT:

CITY AND COUNTY OF SAN FRANCISCO



LEWIS W. LOEVEN III
EXECUTIVE DIRECTOR

TELEPHONE: 415.554.0801

DEPARTMENT OF TELECOMMUNICATIONS & INFORMATION SERVICES

ROD LOUCKS
CHIEF TECHNOLOGY OFFICER

TELEPHONE: 415.554.0893 FAX: 415.554.4733

CHARLES THOMPSON, FINANCIAL SYSTEMS MANAGER
TELEPHONE: 415.554-0898 FAX: 415.554-4732

January 10, 2003

Edward Harrington
Controller
City Hall, #1 Dr. Carlton B. Goodlett Place, Rm 316
San Francisco, CA 94102

Subject: Response to Draft Audit Report and Management Letter (#01072) regarding the Human Rights Commission and J. Flores Construction Company, Inc.

Dear Mr. Harrington,

This is in response to the draft audit report provided by Mr. Ben Carlick regarding the Human Rights Commission (Audit Number 01072 dated December 24, 2002). DTIS concurs with the technology findings and recommendations, and we would look forward to working with the HRC and/or the Controller's Office to address modifications to systems or procedures which would lead to resolution of all or part of the recommendations. In order to proceed, we will need direction from those authorized to initiate an analysis and subsequent enhancement project, and we will need adequate funding to cover labor costs. In the draft audit, you mention two system limitations which I will address separately.

Limitation 1: *"When contractors are paid the retention amount held by the City, the system does not record these payments."* After a brief discussion with DTIS technical resources assigned to the HRC system, it appears that resolution of this limitation is more complex than the second one below, and would require a modification to the extract from the FAMIS Accounting system. A cooperative project would need to be initiated with the objective of passing retention payments to the Diversity Tracking System so that those payments could be associated with the appropriate encumbrances and contracts.

Limitation 2: *"Second, the [Diversity Tracking] system did not record contract payments ... that were funded by another department."* When payments are received, they must be matched to associated encumbrances which in turn are associated with a contract. Occasionally, the system receives payments which do not match an encumbrance and the posting does not take place. We believe that a project could be initiated to provide a method of isolating and correcting these non-matching payments within the Diversity Tracking System.

With appropriate direction and initial funding, we would be glad to participate in or lead a project to further analyze these limitations and to provide a development proposal and initial sizing. If that development proposal was approved and funded, we would then schedule and initiate a development project.

A handwritten signature in cursive script, reading "Charles M. Thompson".

Charles M. Thompson
Financial Systems Manager

Cc: Ben Carlick, Audit Manager
Rod Loucks
Oli Sadler

RESPONSES TO THE AUDIT:

J. FLORES CONSTRUCTION COMPANY, INC.

General Engineering Contractor, License No. 705393
4229 Mission Street, San Francisco, CA 94112-1519
Tel: 415-337-2934 / Fax: 415-337-2937



January 17, 2003

Via Fax & Mail

City and County of San Francisco
Office of the Controller
Audits Division
City Hall, Room 388
One Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4694

Attention: Mr. Ben Carlick
Audit Manager
Tel: 415-554-7656
Fax: 415-554-7664

Reference: Audit No. 01072, December 24, 2002
Greenwich/Clement/Precita Sewer Replacement
PUC Contract No. CW-213/1633N
J. Flores Job No. 9910

Gentlemen:

Reference is made to our letter to you, dated January 3, 2003. Subsequent to that letter, we became aware of the issue regarding what should be the correct J. Flores WBE commitment amount on this project. Pursuant to our conversations with Mr. Ben Carlick and Ms. Diana Rathbone of the Human Rights Commission, we would like to add to that letter the following facts and comments:

1. The contract's WBE goal was 3%. We listed Avoca Trucking, Inc. for \$24,200, or 7.6%, in our bid.
2. We turned in the post-bid HRC documents to Ms. Panetta Scott. In reviewing our documents, Ms. Scott found the information on our trucking forms confusing. When she called us to clear the confusions, we referred her to call Avoca since we completed the forms based on the information Avoca gave us. After talking to Avoca, Ms. Scott told us that she would recommend awarding us the contract if Avoca would commit, in writing, at least \$16,000 to WBE trucking. Avoca therefore wrote the \$16,000 commitment letter to us on August 17, 1999 (copy enclosed). We forwarded the letter to Ms. Scott.
3. While we strongly believe in the HRC program and have tried our best to comply with all of the requirements, we have not been perfect. Back in 1999, we had just established our company in San Francisco and obtained HRC certification a year before. We were inexperienced, and still are, with many of the HRC issues. We did not realize that by accepting that \$16,000 letter from Avoca, Ms. Scott had essentially allowed us to decrease our WBE commitment from \$24,200 to \$16,000. All along the project, we used \$24,200 as our WBE commitment in completing the HRC documents. In addition, upon completion of the project, we agreed with Ms. Scott that we had failed to meet our \$24,200 commitment, without realizing that the correct commitment should be \$16,000 and we had met it by spending \$15,768 on WBE trucking.
4. It is our opinion now that we should be held only to the \$16,000 commitment, not \$24,200. The documentation of the commitment decrease was flawed, but it should not change the fact that the decrease existed, and it was based on the decreased commitment that Ms. Scott and PUC awarded us the contract.

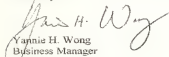
AN EQUAL OPPORTUNITY EMPLOYER

Controller's Audits Division Comments:

- ② We did not include the January 3, 2003 letter because Flores' conclusions about not meeting its WBE commitment were significantly changed by this letter.
- ③ Flores was unable to provide us written documentation of Ms. Scott's (HRC staff) decision to change Flores' WBE commitment from \$24,200 to \$16,000.

Please feel free to call us if you have any questions regarding the above. As always, we are open for discussion.

Sincerely,



Yannie H. Wong
Business Manager

Enclosure

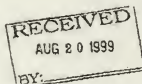
AVOCA TRUCKING, INC.

End Dumps, 10 Wheelers, Body Dumps

945 Travel Street #121
San Francisco, CA 94118
415-564-8750 Office 415-664-3656 Fax



August 17, 1999



Ms. Yanny Wong
J. Flores Construction
4229 Mission Street
San Francisco, CA 94110

Re: Greenwich Street Sewer Project

Dear Yanny,

This letter is to confirm that at least \$16,000.00 of the trucking on this project will be done by SFHRC certified WBE truckers listed on forms already submitted. If in the event that the WBE's on the list are unavailable, then we will utilize other WBE trucking firms that are certified by the HRC.

If you have any questions, please feel free to call.

Respectfully,

Martha O'Neill
Martha O'Neill

August 20, 1999

READY & APPROVED. Forward to HRC

Yanny H. Wong
Yanny H. Wong
Office Manager

J. FLORES CONSTRUCTION COMPANY, INC
4229 Mission Street
San Francisco, CA 94112-1519
Tel: 415-337-2834
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415 337 2937

PAGE 002

cc: Mayor
Board of Supervisors
Civil Grand Jury
Budget Analyst
Public Library
Human Rights Commission
KPMG LLP

